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# 1972 ANNUAL Report

## OF THE TOWN OF

# CANAAN

## MAINE

For the Fiscal Year 1972

## In Memory of

Alice Salisbury
Ralph Getchell
Merritt C. Dickey
Amelia Ames
Alexis Tanner
Perley L. Hart
Anna K. Olsen
Sarah G. Anderson
Harry Monroe
Leland Jewell
Arthur Wyman
Glady Nelson
Harry Harris

# Annual Municipal Reports

OF THE TOWN OF

# CANAAN

MAINE

Year Ending February 15

1973

PRESS OF THE SKOWHEGAN PRESS
SKOWHEGAN, MAINE

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# To Residents and Taxpayers of Canaan

The assessors made some changes this year. Since the town had been reassessed in 1971, the valuations were the same except that a $10.00 per acre minimum was used on land.

Although three people were actually assessors, the selectmen participated in many discussions.

Declaration forms were available for residents and were mailed to non-residents. The response to these requests for information was good.

A new type of valuation book meant that the tax bill consisted of a separate bill for each parcel of land. This method of billing lets the taxpayer know just what his different properties are costing him as well as simplifies the bookkeeping for both the tax collector and the assessor.

The assessors and selectmen were at the town hall every Monday night to conduct town business. The valuation book was available to any who wanted to look it over.

There are new laws that affect assessors and taxpayers. The elderly householders tax relief law provides for reimbursement to elderly taxpayers if their tax is in excess of a percentage of their income.

The farm and open space law allows land to be classified to prevent its being taxed for its development potential. Nobody in Canaan has yet used this classification system.

The tree growth tax law limits the assessed value of the timberlands. Since these limits are far lower than the $10.00 minimum, Canaan will lose considerable income from property owners who register under this law.

Tax maps would be a help in assessing Canaan property fairly. Undoubtedly there are inaccurate or incomplete descriptions in the book now. If assessing districts are created, keeping an inventory of its taxable property will no longer be the town's job.

Property owners who do not live in Canaan should put their names on their buildings. Assessors must inventory property when snow is still on the ground and camps are usually unoccupied.

Assessors:

DAVE KUHN
LOUISE TOWNSEND
ROBERT LANGLEY

In 1972 the selectmen and assessors tried to evaluate town government processes and look forward to the future of the town.

A new bookkeeping system was introduced which we feel will increase efficiency and accuracy.

We feel that property ownership maps would be an asset to the town and increase efficiency of record keeping. Property is changing hands fairly rapidly with 80-100 transfers annually. New residences are being constructed and land is being subdivided for development. With a population of 904 and a tax commitment of $102,000.00, the tax effect is approximately $112.00 per capita. Very little business, industry or agriculture is available to broaden the tax base. We have a fairly large percentage of older and retired citizens.

Several recent laws and regulations regarding sewerage and waste disposal, shoreland zoning, municipal subdivision, forest land and agricultural land taxation will all undoubtedly have some effect on our town.

We believe it is in the best interests of each one of us to be aware of what is happening in our community and to work together to keep Canaan a good place to live.

Selectmen:

EDWIN HARRIMAN

ROBERT JOHNSON

LOUISE TOWNSEND

# Town Officers . . .

## ELECTIVE OFFICERS

Moderator — IVAN TOZIER

Town Clerk — ESTHER BEAN

Treasurer — JEAN JOHNSON

Selectmen, Assessors and Overseers of the Poor
ROBERT JOHNSON LOUISE TOWNSEND
EDWIN HARRIMAN

Road Commissioner — ARLAND SMITH

Tax Collector — 1971, JEAN JOHNSON; 1972 JEAN JOHNSON

S.A.D. #54 School Board Director
WAYNE JEWELL — Term expires 1973
IVAN TOZIER — Term expires 1974

Constables
GRAYDON WRIGHT RONALD WRIGHT PAUL WRIGHT

Fire Wardens
VERNON GLEASON RONALD CHATFIELD
STANLEY BURRILL

Fire Inspector — DAVID BURRILL

Fire Chief — STANLEY BURRILL

Sexton — DAVID KUHN

## APPOINTIVE OFFICERS

Health Officer — DR. MARION STRICKLAND

Board of Health

DR. MARION STRICKLAND — Term expires 1974
OMAR HOLT — Term expires 1973

Excise Tax Collector — ESTHER BEAN

Wardens

ROBERT JOHNSON LOUISE TOWNSEND
EDWIN HARRIMAN

Ballot Clerks

ANN HERRIN BERNICE DICKEY MARCIA DAVIS
LOUISE FITZGERALD ARLAND SMITH
CHARLOTTE CHATFIELD

Dog Constable — DONNA BURRILL

Fence Viewers

LLOYD GOWER ROBERT LANGLEY RONALD WRIGHT

Measurer of Wood, Bark and Lumber — HOWARD SANDERS

Sealer of Weights and Measures

WINTHROP MORRELL — Term expires 1974

Home Improvement Committee

ROBERT LANGLEY, Term expires 1973
GRAYDON WRIGHT, Term expires 1974
EMMA BURRILL, Term expires 1975

Planning Board

OMAR HOLT, Term expires 1974
TOM LAVOIE, Term expires 1976
BOB EMERSON, Term expires 1978
SUSAN WRIGHT, Term expires 1977
FRED TANNEBAUM, Term expires 1975
JAMES CHITTICK, Term expires 1973

# Warrant for Annual Town Meeting . . .

To: Graydon Wright, Constable of the Town of Canaan,
County of Somerset,

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs to meet at the Town Hall in said town on Saturday, the tenth day of March, A.D. 1973 at ten oclock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a Moderator to preside at said meeting.

Art. 2. To see if the town will authorize the Selectmen to hire a Tax Collector, Treasurer, and Secretary to the Selectmen, Assessors, and Overseers of the Poor.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Treasurer, Tax Collector, Selectmen, Assessors, Overseers of the Poor, and all other officers.

1972: $5,100.00 Recommend: $5,100.00

Art. 4. To elect a Town Clerk, Selectmen, Assessors, Overseers of the Poor, one member of the Board of Directors of S.A.D. #54 and all other officers to be chosen at this time.

Art. 5. To see if the town will vote to elect a Road Commissioner.

Art. 6. To see what the town will vote to pay the Road Commissioner, men and equipment per hour, and to elect said commissioner if the town so voted.

Recommend: Road Commissioner, state labor plus 25 cents; men, state labor

Art. 7. To see what method the town will adopt for the collection of taxes for the year 1973:

Recommend:

a. All taxes to be due and payable upon presentation of tax bill.

b. Charge interest at 6% per year beginning November 1, 1973, on taxes unpaid on that date.

Art. 8. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans within the 1973 taxable year in anticipation of taxes for the purpose of paying obligations of the town; such loan or loans to be paid during said taxable year.

Art. 9. To see what sum of money the town will vote to raise to pay as interest on temporary loans.

1972: $200.00 Recommend: $400.00

Art. 10. To see if the town will vote to authorize the selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon; at a price not less than the unpaid taxes plus interest and costs, and to execute quit-claim deeds without covenant for such property.

Art. 11. To see what sum of money the town will vote to raise for Current Expenses for the ensuing year.

1972: $500.00 Recommend: $2,500.00

Art. 12. To see if the town will vote to authorize the selectmen to take from Current Expenses, money to pay for the following:

a. Health examinations, immunizations, and booster doses for infants and pre-school children.

b. Physical examinations, immunizations for diphtheria, tetanus and whooping couph, and vaccinations for polio, measles and small pox for school children.

Art. 13. To see what sum of money the town will vote to raise for Town Officers' Salaries for the ensuing year.

1972: 5,100.00 Recommend: $5,100.00

Art. 14. To see what sum of money the town will vote to raise for providing bonds for the Treasurer, Tax Collector, Excise Tax Collector, and Road Commissioner.

1972: $35.00 Recommend: $30.00

Art. 15. To see what sum of money the town will vote to raise for the care of the fire engines and the purchase of new fire equipment for the ensuing year.

1972: $1,400.00 Recommend: $1,400.00

Art. 16. To see what sum of money the town will vote to raise to pay the Fire Chief for his services for the ensuing year.

1972: $400.00 Recommend: $400.00

Art. 17. To see what sum of money the town will vote to raise to pay the assessment on the red network and telephone warning system.

1972: $357.00 Recommend: $411.00

Art. 18. To see what sum of money the town will vote to raise for lighting of streets for the ensuing year.

1972: $505.00 Recommend: $536.00

Art. 19. To see what sum of money the town will vote to raise for liability (fire and lighning insurance on all town owned vehicles.

1972: $532.00 Recommend: $579.00

Art. 20. To see what sum of money the town will vote to raise for payment of Workmen's Compensation for the ensuing year, including the audit.

1972: $440.00 Recommend: $694.00

Art. 21. To see what sum of money the town will vote to raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for care of ways, highways, and bridges) under the provisions of Title 23, MRSA, Section 1101, 1103 or 1104.

1972: $1,066.00 Recommend: $1,200.00

Art. 22. a. To see what sum of money, if any, the town will vote to authorize the selectmen to use from the automobile Excise Taxes for tarring roads in the Town of Canaan.

1972: $5,000.00 Recommend: $3,000.00

b. To see if the town will vote to authorize the the Selectmen to use all of the automobile Excise Tax or that portion which has not been appropriated for some other purposes, for the repair of roads and bridges.

1972: $6,805.00 Recommend: $9,000.00

Art. 23. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, for tarring roads in the Town of Canaan.

1972: $7,000.00 from General Funds

Recommend: $7,000.00 from Revenue Sharing

Art. 24. To see what sum of money the town will vote to raise for the cutting of bushes beside unimproved town roads.

1972: $300.00 Recommend: $600.00

Art. 25. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, for the Breaking of Roads when obstructed by snow, sanding ice, and installing snow fences.

1972: $4,500.00 Recommend: $4,500.00

Art. 26. To see what sum of money the town will vote to raise for the repair and maintenance of the town's trucks, snowplows and equipment for the ensuing year.

1972: $3,000.00 Recommend: $3,500.00

Art. 27. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, and transfer to a Capital Improvement Account, for the construction of a new town garage including site preparation.

Recommend: $2,000.00 from Revenue Sharing

Art. 28. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, and transfer to a Capital Improvement Account, for the purchase of a new town truck and Dust-pan plow.

Recommend: $2,999.00 from Revenue Sharing

Art. 29. To see what sum of money the town will vote to raise and appropriate, or appropriate from T.R.I.F. funds, or appropriate from the Revenue Sharing Trust Fund, to rebuild the lower portion of Chase Hill Road between Charles Merkins corner and Elton Burkee's driveway.

Art. 30. To see what sum of money the town will vote to raise and appropriate, or appropriate from T.R.I.F. funds, or appropriate from the Revenue Sharing Trust Fund, to rebuild Tuttle Road beginning at the junction of Rt. 23 and extending 1050 feet or 2/10 of a mile.

Estimated Cost: $1,800.00

Art. 31. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, to purchase new snow fence.

Requested: $500.00

Art. 32. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, for the support of the Canaan Library, including Capital Improvements.

1972: $600.00

Requested: Operation Budget $845.00
Capital Improvements $400.00 from Revenue Sharing

Art. 33. To see what sum of money the town will vote to raise for the general care of the cemeteries for the ensuing year.

1972: $600.00 Recommend: $600.00

Art. 34. To see what sum of money the town will vote to raise for the care of all soldiers' cemetery lots in Canaan.

19972: $200.00 Recommend: $300.00

Art. 35. To see what sum of money the town will vote to raise for Memorial Day.

1972: $35.00 Recommend: $38.00

Art. 36. To see what sum of money the town will vote to raise as its share of the Federal Social Security Contribution.

1972: $850.00 Recommend: $900.00

Art. 37. To see what sum of money, if any, the town will vote to authorize the selectmen to take from General Funds for Town Hall repairs.

1972: $1,200.00

Lapsed: $458.00 Recommended: $450.00

Art. 38. To see if the town will authorize the Selectmen and Clerk to review old papers in the Town Hall and dispose of those considered obsolete.

Art. 39. To see what sum of money the town will vote to raise and appropriate for the Community Health Services Division of the Kennebec Valley Regional Health Agency; such sum to be used for Home Health Services.

1972: Passed Over Requested: $181.00

Art. 40a. To see what sum of money the town will raise to lease a town dump site.

1972: $400.00 Recommend: $500.00

Art. 40b. To see what sum of money the town will vote to raise to maintain a town dump.

1972: $1,000.00 Recommend: $1,300.00

Art. 41. To see what sum of money the town will vote to raise and appropriate as Canaan's share of the operating cost of the North Kennebec Regional Planning Commission.

1972: $150.00 Requested: $177.00

Art. 42. To see what sum of money the town will vote to raise and appropriate, or appropriate from the Revenue Sharing Trust Fund, for expenses of the Canaan Planning Board.

Recomemnd: $500.00

Art. 43. To see what sum of money the town will vote to appropriate from the Revenue Sharing Trust Fund and transfer to a Capital Improvement Account for the preparation of property ownership maps.

Recommend: $1,000.00 from Revenue Sharing

Art. 44. To see what sum of money the town will vote to appropriate from the Revenue Sharing Trust Fund for Canaan's share of S.A.D #54 capital improvements as part of the S.A.D.#54 assessment to Canaan.

Recommend: $5,000.00 from Revenue Sharing

Art. 45. To see if the town will vote to authorize the selectmen to enact an ordinance controlling the maximum weight of loads on the town roads and bridges when heavy loads would be injurious to the roads and/or bridges.

Art. 46. To see if the town will vote to authorize the selectmen and town planning board to enact an interim ordinance requiring the issuance of building permits for the establishment of year-round residences, such interim ordinance to be in effect until superseded by an ordinance adopted by a vote of the town.

Art. 47. To see if the town will vote to raise $400.00 to hire a special duty officer in the Town of Canaan.

Art. 48. To see if the town will vote to elect a committee to handle the Recreation Escrow Funds and if so voted to elect same.

Art. 49. To see what sum of money the town will vote to take from general funds to establish a capital purchase account to be used at the discretion of the selectmen.

Art. 50. To see what sum the town will raise and appropriate, or appropriate from the Revenue Sharing Trust Fund for capital improvements on the Canaan Fire Hall.

Recommend: $500.00

Art. 51. To see what sum the town will vote to appropriate from unappropriated surplus for the construction of a new town garage, including site preparation.

Art. 52. To see what sum the town will vote to raise for the support of Town Poor for the ensuing year.

1972: $1,500.00 Recommend: $1,000.00

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenon for the purpose of correcting the list of voters.

Given under our hand and seal this 22nd day of February, A. D. 1973.

EDWIN HARRIMAN
ROBERT JOHNSON
LOUISE TOWNSEND
Selectmen

# Budget Summary . . .

1972-1973

| | Appropriations | Credits | Expenditures | Balances |
|---|---|---|---|---|
| General Government | | | | |
| Officer's salaries | $ 5,100.00 | | $ 4,747.81 | $ 352.19 |
| Current expense | 500.00 | 2,162.07 | 2,479.02 | 183.05 |
| Officer's bond | 35.00 | | 27.00 | 8.00 |
| Total | $ 5,635.00 | $ 2,162.07 | $ 7,253.83 | $ 543.24 |
| Protection | | | | |
| Fire department | $ 1,400.00 | | $ 1,399.91 | $ .09 |
| Fire chief | 400.00 | | 400.00 | |
| Red network | 357.00 | | 382.96 | (25.96) |
| Street lights | 505.00 | | 535.04 | (30.04) |
| Insurance | 440.00 | | 600.00 | (160.00) |
| Town dump | 1,000.00 | | 1,204.00 | (204.00) |
| Exterminator | 100.00 | | 100.00 | |
| Total | $ 4,202.00 | | $ 4,621.91 | ($419.91) |
| Highways and Bridges | | | | |
| State aid roads | $ 1,066.00 | $ 1,066.00 | $ 2,132.00 | |
| Town road improvements | | | | |
| Equipment purchase | 2,125.00 | | 2,125.00 | |
| Interest | 100.00 | | 93.55 | 6.45 |
| Cutting bushes | 300.00 | | 214.44 | 85.56 |
| Tarring roads | | 12,000.00 | 6,370.00 | 5,630.00 |
| Snow removal | 4,500.00 | 4,559.00 | 9,404.72 | (345.72) |
| Roads & bridges | | 7,910.60 | 10,335.77 | (2,425.17) |
| Equipment maintenance | 3,000.00 | 25.00 | 3,160.68 | (135.68) |
| Insurance | 532.00 | | 532.00 | |
| Total | $11,623.00 | $27,569.08 | $36,447.46 | $2,744.62 |
| Library | $ 600.00 | $ 143.85 | $ 766.34 | ($22.49) |
| Temporary loan | | (18,000.00) | (18,000.00) | |
| Interest | 200.00 | | 174.20 | 25.80 |
| Kennebec Mental Health | 168.00 | | 168.00 | |

| | Appropriations | Credits | Expenditures | Balances |
|---|---|---|---|---|
| Regional Planning Commission | 150.00 | | 150.00 | |
| Redington Ambulance Service | 50.00 | | 50.00 | |
| Dog licenses | | 285.02 | 243.00 | 42.00 |
| Maine Special Olympics | 10.00 | | 10.00 | |
| Town Hall repair | 800.00 | 542.00 | 883.83 | 458.17 |
| Social Security — town share | 850.00 | | 786.78 | 63.22 |
| Cemeteries | | | | |
| General Care | 600.00 | | 599.50 | .50 |
| Soldiers' lots | 200.00 | | 200.00 | |
| Slab City | 125.00 | | 75.00 | 50.00 |
| Memorial Day | 35.00 | | 35.46 | (.46) |
| Totals | $ 3,788.00 | | $ 4,142.11 | $ 616.76 |

| | Balances | Credits | Expenditures | Balance |
|---|---|---|---|---|
| Cemetery trust funds interest | $ 5,220.08 | $ 1,380.80 | $ 1,048.50 | $5,560.38 |
| Recreation escrow account | 396.00 | 568.84 | 398.00 | 566.84 |
| Emergency employment act | | 2,460.00 | 2,783.60 | (323.60) |
| Social Security — employ. share | 43.07 | 925.16 | 788.62 | 136.54 |
| Withholding taxes | 16.30 | 650.50 | 526.30 | 124.20 |
| State income tax | .80 | 34.05 | 29.90 | 4.15 |

# Proposed 1973 Budget . . .

| | | |
|---|---|---|
| General Government: | | |
| Officers' Salaries | $ 5,100.00 | |
| Current Expense | 225.00 | |
| Officers' Bonds | 30.00 | |
| Total | | $ 7,630.00 |
| Protection: | | |
| Fire Department | $ 1,400.00 | |
| Fire Chief | 400.00 | |
| Red Network | 411.00 | |
| Insurance | 579.00 | |
| Street Lights | 536.00 | |
| Town Dump | 1,300.00 | |
| Exterminator | 100.00 | |
| | | $ 4,726.00 |
| Miscellaneous: | | |
| Library | $ 1,245.00 | |
| Cemeteries | 938.00 | |
| Town Poor | 1,000.00 | |
| Temporary Loans | 400.00 | |
| Social Security | 900.00 | |
| Planning Board | 500.00 | |
| Police Protection | 400.00 | |
| Fire Hall Repair | 500.00 | |
| | | $ 5,883.00 |
| Education | $77,380.00 | |
| County Tax | 3,700.00 | |
| | | $81,080.00 |
| Highway Department: | | |
| Liability and Interest | $ 694.00 | |
| Town Equipment | 3,500.00 | |
| Snow Removal | 4,500.00 | |
| Cutting Bushes | 600.00 | |
| State Aid Roads | 1,200.00 | |
| Tarring | 7,000.00 | |
| Snow Fence | 500.00 | |
| | | $17,994.00 |
| Totals: | | |
| Town | $36,233.00 | |
| S. A. D. | 77,380.00 | |
| Tax | 3,700.00 | |
| | | $117,313.00 |

# Proposed Use of 1972 Revenue Sharing Money . . .

The selectmen and assessors of the Town of Canaan on reviewing the available 1972 Revenue Sharing Funds have made the following proposal for the use of the funds:

| | | | |
|---|---|---|---|
| 1. | S.A.D. #54, Capital Expenses | $ 5,000.00 | |
| 2. | Town Library | 400.00 | |
| 3. | Planning Board | 500.00 | |
| 4. | Fire Hall | 500.00 | |
| 5. | Tarring of Roads | 7,000.00 | |
| 6. | Snow Removal | 2,000.00 | |
| | Total | | $15,400.00 |
| | Available Total | | 20,899.00 |
| | Balance | | $ 5,499.00 |
| 7. | Balance to be placed in a Capital Improvement fund | | $ 5,499.00 |
| | a. town garage | $ 2,000.00 | |
| | b. town truck | 2,499.00 | |
| | c. tax maps | 1,000.00 | |

The proposed 1973 budget would increase the town appropriation by $15,535.00, if the Revenue Sharing money is used in the above manner the mil rate should remain at the same level as in 1972.

## 1972 Valuation and Assessment . . .

| | Land | Buildings | Real Estate | Personal |
|---|---|---|---|---|
| Resident | $154,725.00 | $408,357.00 | $563,082.00 | $ 73,235.00 |
| Non-Resident | 228,710.00 | 137,850.00 | 366,560.00 | 12,678.00 |
| Totals | $383,435.00 | $546,207.00 | $929,642.00 | $ 85,913.00 |

Total Valuation — $1,015,555.00

## 1972 Commitment . . .

| | | |
|---|---|---|
| State Tax | $22,500.00 | |
| S.A.D. #54 | 71,329.76 | |
| County Tax | 3,705.00 | |
| Town Appropriation | 26,738.00 | |
| Overlay | 5,269.69 | |
| | | $129,542.45 |
| Less State Tax | | 22,500.00 |
| | | 107,042.45 |
| Less State Revenue Sharing | | 5,486.95 |
| Total to be raised from property tax | | 101,555.50 |
| 240 polls at $3.00 | | 720.00 |
| Total July 17 Commitment | | 102,275.50 |
| Supplemental Assessment | | 1,052.00 |
| Total 1972 Commitment to Collector | | $103,327.50 |

# Treasurer's Report . . .

| | | |
|---|---|---|
| Balance on hand February 15, 1972 | $24,746.14 | |
| Tax Liens and Sale of Town Property | 3,233.61 | |
| Plowing Driveways | 660.00 | |
| Excise Taxes | 12,170.58 | |
| Other Town Poor | 3,145.05 | |
| 1971 Taxes and Interest | 17,047.84 | |
| 1972 Taxes and Interest | 86,259.39 | |
| Manpower Program | 2,460.00 | |
| Dog Licenses | 285.02 | |
| Cemeteries - Perpetual Care | 2,198.50 | |
| State Poor | 1,112.86 | |
| Snowmobile Registrations | 546.00 | |
| Escrow Account | 200.00 | |
| Federal Revenue Sharing | 20,891.00 | |
| Snow Removal - State | 3,899.00 | |
| Temporary Loans | 18,000.00 | |
| State Revenue Sharing | 5,486.94 | |
| Overpayment of Accounts | 8.60 | |
| Library Stipend | 42.00 | |
| Junk Yard Permit | 50.00 | |
| T.R.I.F. State | 2,008.48 | |
| Hubbard Funds | 350.74 | |
| Carrabassett Lodge - door | 142.00 | |
| Total Received by Treasurer | | $204,943.75 |
| Less 33 Warrants | | —176,880.58 |
| Less Checks Returned | | — 32.00 |
| Balance on hand February 15, 1973 | | $28,031.17 |

# General Government . . .

## CURRENT EXPENSES

| | | |
|---|---|---|
| Appropriation | $ 500.00 | |
| Miscellaneous Receipts (see Treas. report) | 2,162.07 | |
| Total Available | | $ 2,662.07 |

### Expenditures

| | | |
|---|---|---|
| Town Reports | $ 696.00 | |
| Supplies and Postage | 885.77 | |
| Auditor for 1971 | 260.00 | |
| Maine Municipal Association | 140.00 | |
| Town Hall | 114.71 | |
| Health Clinic | 60.50 | |
| Equipment | 80.44 | |
| Insurance | 53.00 | |
| Equipment Rental | 15.00 | |
| Transfers, Discharges, Notices | 109.10 | |
| Incidentals | 64.50 | |
| Total Expenditures | | 2,479.02 |
| Unexpended Balance | | $ 183.05 |

## OFFICERS' SALARIES

| | | |
|---|---|---|
| Appropriation | | $ 5,100.00 |

### Expenditures

| | | |
|---|---|---|
| Selectmen and Assessors | $ 2,500.00 | |
| Town Clerk | 300.00 | |
| Excise Collector | 365.12 | |
| Treasurer | 300.00 | |
| Tax Collector | 1,000.00 | |
| Dog Constable | 82.89 | |
| First Constable | 12.00 | |
| Moderator | 10.00 | |
| Registrar and Ballot Clerks | 177.80 | |
| | | 4,747.81 |
| Unexpended Balance | | $ 352.19 |

## OFFICERS' BONDS

| | |
|---|---|
| Appropriation | $ 35.00 |
| Expended | 27.00 |
| Unexpended Balance | $ 8.00 |

## SPECIAL ASSESSMENTS

| | |
|---|---|
| Paid | $ 702.74 |
| S.A.D. #54 | 71,329.76 |
| County Tax | 3,705.00 |
| Dog Licenses | 243.00 |
| Overlay | 5,269.69 |

## FIRE DEPARTMENT

| | |
|---|---|
| Appropriation | $ 1,400.00 |
| Expended | 1,399.91 |
| Unexpended Balance | $ .09 |

## FIRE CHIEF

| | |
|---|---|
| Appropriation | $ 400.00 |
| Expended | $ 400.00 |

## RED NETWORK

| | |
|---|---|
| Appropriation | $ 357.00 |
| Expended | 382.96 |
| Overdraft | $ 25.96 |

## STREET LIGHTS

| | |
|---|---|
| Appropriation | $ 505.00 |
| Expended | 535.04 |
| Overdraft | $ 30.04 |

## WORKMEN'S COMPENSATION (plus credit)

| | | |
|---|---|---|
| Appropriation | | $ 440.00 |
| Expended | | 600.00 |
| Overdraft | | $ 160.00 |

## MAINTENANCE OF TOWN DUMP

| | | |
|---|---|---|
| Appropriation | | $ 1,000.00 |
| Lease of Property | $ 400.00 | |
| Clearing Dump Site | 600.00 | |
| Gravel for Roadway | 204.00 | |
| | | $ 1,204.00 |
| Overdraft | | $ 204.00 |

## EXTERMINATION OF RATS

| | |
|---|---|
| Appropriation | $ 100.00 |
| Expended | $ 100.00 |

## STATE AID CONSTRUCTION

| | | |
|---|---|---|
| Appropriation 1971 (unexpended) | $ 1,066.00 | |
| Appropriation 1972 | 1,066.00 | |
| Total Available | | $ 2,132.00 |
| Paid Maine State Highway Commission | | $ 2,132.00 |

## TOWN ROAD IMPROVEMENT (T.R.I.F.)

| | |
|---|---|
| Expended | $ 2,079.30 |
| Received from State of Maine | 2,008.48 |
| Overdraft | $ 70.82 |

## LIABILITY INSURANCE FOR TOWN VEHICLES

| | |
|---|---|
| Appropriation | $ 532.00 |
| Expended | $ 532.00 |

## 1972 PAYMENT ON TRUCK and PLOW

| | |
|---|---|
| Appropriation | $ 2,125.00 |
| Expended (final payment) | $ 2,125.00 |

## 1972 INTEREST ON TRUCK and PLOW NOTE

| | |
|---|---|
| Appropriation | $ 100.00 |
| Expended | 93.55 |
| Unexpended | $ 6.45 |

## TOWN TRUCKS and SNOWPLOWS
### (Maintenance and Repair)

| | | |
|---|---|---|
| Appropriation | $ 3,000.00 | |
| Other Credits | 25.00 | |
| Total | | $ 3,025.00 |
| Expended | | 3,160.68 |
| Overdraft | | $ 135.68 |

## CUTTING BUSHES

| | |
|---|---|
| Appropriation | $ 300.00 |
| Expended | 214.44 |
| Balance | $ 85.56 |

## TARRING TOWN ROADS

| | | |
|---|---|---|
| Appropriation from General Funds | $ 7,000.00 | |
| Appropriation from Excise Taxes | 5,000.00 | |
| Total | | $12,000.00 |
| Expended | | 6,370.00 |
| Balance | | $ 5,630.00 |

## SNOW REMOVAL

| | | |
|---|---|---|
| Appropriation | $ 4,500.00 | |
| Received for plowing driveways | 660.00 | |
| Received from State of Maine | 3,899.00 | |
| Total Available | | $ 9,059.00 |
| Expended: | | |
| Sanding Ice | $ 4,278.45 | |
| Snow Removal | 4,609.97 | |
| Snow Fence | 516.30 | |
| Total Expenditures | | 9,404.72 |
| Overdraft | | $ 345.72 |

## ROADS AND BRIDGES

| | | |
|---|---|---|
| From Excise Tax | $ 6,805.46 | |
| Other Credits | 1,105.14 | |
| Total Available | | $ 7,910.60 |
| Expended | | 10,335.77 |
| Overdraft | | $ 2,425.17 |

## TEMPORARY LOAN

| | |
|---|---|
| Received from Maine National Bank | $18,000.00 |
| Paid Maine National Bank | $18,000.00 |

## INTEREST ON TEMPORARY LOAN

| | | |
|---|---|---|
| Appropriation | | $ 200.00 |
| Expended | | 174.20 |
| Unexpended Balance | | $ 25.80 |

## KENNEBEC MENTAL HEALTH CLINIC

| | | |
|---|---|---|
| Appropriation | | $ 168.00 |
| Expended | | $ 168.00 |

## REDINGTON AMBULANCE SERVICE

| | | |
|---|---|---|
| Appropriation | | $ 50.00 |
| Expended | | $ 50.00 |

## MAINE SPECIAL OLYMPICS

| | | |
|---|---|---|
| Appropriation | | $ 10.00 |
| Expended | | $ 10.00 |

## CANAAN FREE LIBRARY

| | | |
|---|---|---|
| Appropriation | $ 600.00 | |
| Other Income | 143.85 | |
| Available | | $ 743.85 |
| Expended | | 766.34 |
| Overdraft | | $ 22.49 |

## GENERAL CARE OF CEMETERIES

| | | |
|---|---|---|
| Appropriation | | $ 600.00 |
| Expended | | 599.50 |
| Unexpended Balance | | $ .50 |

## CARE OF SOLDIERS' CEMETERY LOTS

| | |
|---|---|
| Appropriation | $ 200.00 |
| Expended | $ 200.00 |

## SLAB CITY CEMETERY
### (Fence Repair and Tree Removal)

| | |
|---|---|
| Appropriation | $ 125.00 |
| Expended | 75.00 |
| Unexpended Balance | $ 50.00 |

## MEMORIAL DAY

| | |
|---|---|
| Appropriation | $ 35.00 |
| Expended | 35.46 |
| Overdraft | $ .46 |

## NORTH KENNEBEC REGIONAL PLANNING COMMISSION

| | |
|---|---|
| Appropriation | $ 150.00 |
| Expended | $ 150.00 |

## TOWN HALL REPAIRS

| | | |
|---|---|---|
| Appropriation | $ 800.00 | |
| From General Funds | 400.00 | |
| From Carrabassett Lodge | 142.00 | |
| Total Available | | $ 1,342.00 |
| Expended | | 883.83 |
| Unexpended Balance | | $ 458.17 |

## TOWN OF CANAAN POOR

| | |
|---|---|
| Appropriation | $ 1,500.00 |
| Expended | 357.89 |
| Unexpended Balance | $ 1,142.11 |

## OTHER TOWN POOR

| | | |
|---|---|---|
| February 16, 1972: | | |
| 1. Due from Skowhegan | $ 150.00 | |
| 2. Due from Corinna | 81.50 | |
| 3. Due from St. Albans | 17.70 | |
| 4. Due from Pittsfield | 86.66 | |
| 5. Due from Oakland | 89.79 | |
| 6. Due from Exeter | 51.99 | |
| Expended | 3,073.89 | |
| Total Expended | | $ 3,551.53 |
| Received | | 3,145.05 |
| Amount due Town | | $ 406.48 |
| February 16, 1973: | | |
| 1. Due from Skowhegan | $ 10.80 | |
| 2. Due from Corinna | 160.00 | |
| 3. Due from St. Albans | 1.80 | |
| 4. Due from Exeter | 233.88 | |
| Total Amount Due | | $ 406.48 |

## STATE POOR

| | | |
|---|---|---|
| February 16, 1972, Due from State | $ 190.38 | |
| Expended | 1,169.77 | |
| Total Expenditures | | $ 1,360.15 |
| Received from State of Maine | | 1,112.86 |
| Due from State, February 16, 1973 | | $ 248.29 |

## HUBBARD FUND — CARE OF VILLAGE CEMETERIES

| | | |
|---|---|---|
| Received from Depositors Trust Co. | $ 147.03 | |
| Balance from 1971 | 8.63 | |
| Total Available | | $ 155.66 |
| Expended | | 138.00 |
| Balance, February 15, 1973 | | $ 17.66 |

## HUBBARD FUND — VILLAGE IMPROVEMENT

| | | |
|---|---|---|
| February 14, 1972, Balance on Bank Book | $ 200.30 | |
| Received from Depositors Trust Co. | 49.00 | |
| February 7, 1973, Interest | 10.18 | |
| February 7, 1973, Total on Bank Book | | $ 259.48 |

## HUBBARD FUND — HOME IMPROVEMENT PRIZES

| | | |
|---|---|---|
| Received | | $ 52.86 |
| Prizes: | | |
| 1. Parker Nelson | $ 26.00 | |
| 2. Emily Thornton | 15.93 | |
| 3. Albert Holt | 10.93 | |
| | | $ 52.86 |

## HUBARD FUND — BOOKS FOR LIBRARY

| | |
|---|---|
| Received from Depositors Trust Co. | $ 101.85 |
| Paid Library Association | $ 101.85 |

## STATE REVENUE SHARING

| | |
|---|---|
| Received from State of Maine | $ 5,486.94 |
| Applied to Tax Assessment before commitment to tax collector | $ 5,486.94 |

## FEDERAL REVENUE SHARING

| | | |
|---|---|---|
| Received | $20,891.00 | |
| Interest, December 26 - January 23 | 7.30 | |
| January 23, 1973, Balance in Account | | $20,898.30 |

## EMERGENCY EMPLOYMENT ACT

| | | |
|---|---|---|
| Expended | $ 2,783.60 | |
| Received from State of Maine | 2,460.00 | |
| Due from State of Maine, February 15, 1973 | | $ 323.60 |

## RECREATION ESCROW ACCOUNT

| | | |
|---|---|---|
| Balance February 15, 1972 | $ 396.00 | |
| Received from State of Maine | 546.00 | |
| 1972 Interest | 22.84 | |
| Total | | $ 959.79 |
| Expended | | 398.00 |
| Balance February 15, 1973 | | $ 566.84 |

## TOWN'S SHARE — SOCIAL SECURITY

| | |
|---|---|
| Appropriation | $ 850.00 |
| Expended | 786.78 |
| Unexpended Balance | $ 63.22 |

## WITHHOLDING TAX

| | | |
|---|---|---|
| Balance Forward | $ 16.30 | |
| Receipts | 650.50 | |
| Total | | $ 666.80 |
| Paid Out | | 526.30 |
| Balance Forward February 15, 1973 | | $ 124.20 |

## STATE INCOME TAX

| | | |
|---|---|---|
| Balance Forward | $ .80 | |
| Receipts | 34.05 | |
| Total | | $ 34.85 |
| Paid Out | | 29.90 |
| Balance Forward February 15, 1973 | | $ 4.15 |

## SOCIAL SECURITY — EMPLOYEES' SHARE

| | | |
|---|---|---|
| Balance Forward | $ 43.07 | |
| Receipts | 925.16 | |
| Total | | $ 968.23 |
| Paid Out | | 788.62 |
| Balance Forward February 15, 1973 | | $ 136.54 |

## SALE OF TOWN PROPERTY

| | | |
|---|---|---|
| Harry Chase | $ 423.80 | |
| Jesse Holt | 62.50 | |
| Joseph and Lillian Berube | 19.45 | |
| Harold Hamilton Heirs | 131.01 | |
| Total | | $ 636.76 |

## LIBRARY STIPEND

| | |
|---|---|
| Received from State of Maine | $ 42.00 |
| Paid Treasurer of Library | $ 42.00 |

## CEMETERY TRUST FUNDS

| | |
|---|---|
| Received from Skowhegan Savings Bank | $ 1,048.50 |
| Expended on Cemetery Lots | $ 1,048.50 |

## DEPOSITS FOR PERPETUAL CARE

| | |
|---|---|
| Received | $ 1,150.00 |
| Deposited in Skowhegan Savings Bank | $ 1,150.00 |

# Library Treasurer's Report . . .

| | | |
|---|---|---|
| February 15, 1972 | | $ 19.71 |
| Addie L. Nason Fund | $ 100.00 | |
| Fees for the year | 34.00 | |
| Sale of magazines | 7.82 | |
| Donations | 16.00 | |
| Bernice Dickey (Christmas subscrip-scription to Maine Life) | 2.00 | |
| Interest from Skowhegan Savings Bank | 8.24 | |
| | | 168.06 |
| | | $ 187.77 |
| Expenses | | |
| Charles Dickey (janitor) | $ 10.00 | |
| Wm. Philbrick Insurance | 22.75 | |
| Lehr-Hammond Ins. on building | 28.10 | |
| Bernice Dcikey (Henry's Hdwe., felt paper) | 4.85 | |
| Marjorie Tobey (flexopane and tacks) | 2.37 | |
| | | 68.07 |
| Unexpended Balance | | $ 109.70 |

## BOOK FUNDS

| | | |
|---|---|---|
| February 15, 1972 | $ 449.31 | |
| S. F. Hubbard Funds | 146.49 | |
| State Stipend | 42.00 | |
| | | $ 637.80 |
| Expended for books in 1972 | $ 149.24 | |
| Postage | 1.18 | |
| | | 150.42 |
| Unexpended Balance | | $ 487.38 |

Respectfully submitted,

XAVERINE W. GLIDDEN

Treasurer

## LIBRARY BUDGET FOR 1973

| | | |
|---|---|---|
| Librarian Salary (increase from $1.00 to $1.25 per hour) | $ 650.00 | |
| Oil and Electricity | 150.00 | |
| Insurance | 30.00 | |
| Supplies | 15.00 | |
| Janitor | None | |
| Books - taken from Hubbard Funds | | |
| | | $ 845.00 |

### Capital Improvements Needed

| | | |
|---|---|---|
| 1. 9 combination windows and 1 door | $ 240.00 | |
| 2. Insulation for ceiling space | 53.00 | |
| 3. Chemical toilet | 80.00 | |
| 4. Shades for windows | 27.00 | |
| | | $ 400.00 |

LORRAINE ROBERTS, President

LOUISE FITZGERALD, Vice Pres.

F. BARBARA SANDERS, Secretary

XAVERINE GLIDDEN, Treasurer

Trustees

BERNARD FITZGERALD, Chairman

WARREN TOBEY

C. H. ROBERTS

1/10/73

# Tax Collector's Report . . .

## 1971 JEAN JOHNSON

| | | |
|---|---|---|
| February 15, 1972 Balance | | $17,383.40 |
| Paid on February 15, 1973 | | 16,611.36 |
| Balance due | | 772.04 |
| 1971 Supplementals | | 322.25 |
| | | 1,094.29 |
| 1971 Abatements | | 695.54 |
| Balance due | | $ 398.75 |
| Paid by Collector | | 3.00 |
| | | $ 401.75 |
| Tax Liens | | $ 401.70 |
| Tax Lien paid after books closed | $ 168.44 | |
| Remaining Tax Liens | | |
| Liston Brooks | $ 85.60 | |
| Aretta Roderick | 72.76 | |
| Bonnie Gower | 42.80 | |
| Richard Reilley | 21.40 | |
| | | $ 391.00 |
| Uncollectable | | 10.70 |
| | | $ 401.70 |

Tax Acquired Property (1970 Tax Liens)

Arthur Bowen
Carleton Holt
Ronald Bedard

## 1971 ABATEMENTS

| | |
|---|---|
| Leo Folsom | $ 87.00 |
| Robert Pannuto | 101.65 |
| Mildred Smith | 58.85 |
| Carroll Goodridge | 3.00 |
| Jesse Smith | 142.10 |
| Brian Williams | 3.00 |

| | | |
|---|---|---|
| Walter Bowden | 107.00 | |
| Harold Ramsdell, Jr. | 3.00 | |
| Wilder Hayden | 3.00 | |
| Oscar Scott | 16.12 | |
| Richard Tuckson | 3.00 | |
| Fred Minocchio | 3.00 | |
| Neal Scannell | 3.00 | |
| Frank Holt | 10.70 | |
| Lloyd Farren | 24.20 | |
| James Shaw | 13.50 | |
| Arville Tuttle | 6.42 | |
| James Phillips | 107.00 | |
| | | $ 695.54 |

## 1971 SUPPLEMENTALS

| | | |
|---|---|---|
| Gordon Bizeau | $ 87.00 | |
| James Hillman | 3.00 | |
| Carl Scott | 3.00 | |
| Parker Nelson | 3.00 | |
| Dale Burrill | 3.00 | |
| Dwight Pennell | 3.00 | |
| Dwight Moody | 3.00 | |
| David Person | 3.00 | |
| Jerry Phair | 3.00 | |
| Brian Scanlon | 3.00 | |
| Paul Epstein | 3.00 | |
| Craig Duplissea | 3.00 | |
| William Bowley | 3.00 | |
| Ralph Bradbury | 3.00 | |
| Kenneth Gower | 3.00 | |
| Richard Roy | 3.00 | |
| Constance Norris | 101.65 | |
| Dana Campbell | 3.00 | |
| John Susi | 85.60 | |
| | | $ 322.25 |

# Tax Collector's Report . . .

1972 JEAN JOHNSON, Collector

| | | |
|---|---|---|
| Commitment | $102,275.50 | |
| Supplementals | 1,052.00 | |
| Total Charge to Collector | | $103,327.50 |
| 1972 Abatements | $ 2,156.00 | |
| Cash | 86,087.78 | |
| | 88,243.78 | |
| Abatements paid by Collector | —15.00 | |
| | | 88,258.78 |
| Balance due Town | | $15,608.72 |

1972 SUPPLEMENTALS

| | |
|---|---|
| Brian Dickey | $ 3.00 |
| Charles Jewell | 45.00 |
| Charles Roberts | 45.00 |
| Stuart Siefkin | 440.00 |
| Francis Armstrong | 55.00 |
| Stephen Getz | 25.00 |
| National Advertising | 60.00 |
| Poulin's Amusement | 20.00 |
| Donald Pray | 20.00 |
| Renee Stahl | 3.00 |
| Bruce Fernald | 3.00 |
| Barry Fernald | 3.00 |
| Walter Corson | 3.00 |
| Alejandro Garro | 3.00 |
| Dennis Dodge | 3.00 |
| Kenneth Beasley | 3.00 |
| Dwight Pennell | 3.00 |
| Barry Blackmore | 3.00 |
| Delma Campbell | 3.00 |
| John Bragg, Jr. | 3.00 |
| Clifton Kuhn | 6.00 |
| Walter Grignon | 100.00 |
| Myron Lyons | 20.00 |
| Benjamin Merrill | 3.00 |

| | | |
|---|---|---|
| Joseph Bealieu | 3.00 | |
| Robert Clark | 3.00 | |
| Charles Gray | 3.00 | |
| Richard Turner | 3.00 | |
| Arthur Bowen | 35.00 | |
| Gordon Bizeau | 80.00 | |
| Claude Tozier | 50.00 | |
| | | $ 1,052.00 |

## 1972 ABATEMENTS

| | |
|---|---|
| Lloyd Gower | $ 20.00 |
| Leveda Fowler | 10.00 |
| Gilbert Leiker | 3.00 |
| Linwood Norris | 10.00 |
| Lyons Music | 20.00 |
| Ella Ramsdell | 3.00 |
| Golden Salsbury | 45.00 |
| Maynard Burrill | 22.00 |
| David Davis | 48.00 |
| David Davis and Vernon Davis, Jr. | 100.00 |
| Lawrence Vigue | 25.00 |
| Wilfred Maheu | 14.00 |
| Ann Kadison | 150.00 |
| Francis Ames | 15.00 |
| Robert Langley | 10.00 |
| Paul Saija | 15.00 |
| H. P. W. Christianson | 30.00 |
| Maxwell Erskine | 3.00 |
| John Pickett | 25.00 |
| Harry Jewell | 211.00 |
| Arthur Dore | 210.00 |
| Robert Janzen | 4.00 |
| John Frano | 260.00 |
| Calvin Paine | 34.00 |
| Roy Judkins | 3.00 |
| Richard Tuckson | 3.00 |
| Robert Wyman | 70.00 |
| Joseph Ramsdell | 10.00 |
| Kenneth Burrill | 55.00 |
| James Phillips | 100.00 |
| R. J. Moriarty | 144.00 |
| Myron Lyons | 20.00 |

| | | |
|---|---|---|
| Fuller Crocker Heirs | 140.00 | |
| Joe Demo | 20.00 | |
| Louis York | 2.00 | |
| Walter Dore | 20.00 | |
| Bernard Tuttle | 3.00 | |
| Briant LaPlante | 3.00 | |
| Sidney Fowler | 10.00 | |
| Alexis Tanner | 3.00 | |
| James Smith | 3.00 | |
| Raymond Bedard | 3.00 | |
| Thomas Lavoie | 25.00 | |
| Paul LaPierre | 3.00 | |
| James Shaw | 30.00 | |
| Francis Hart | 3.00 | |
| Richard Roy | 3.00 | |
| Leo Folsom | 80.00 | |
| Benjamin Fitzgerald | 35.00 | |
| Ronald Miller | 3.00 | |
| T & W Contractors | 25.00 | |
| Claude Tozier | 50.00 | |
| | | $ 2,156.00 |

## 1972 NON-RESIDENT DELINQUENTS

| | |
|---|---|
| Joseph Berube | $ 30.00 |
| Gewit Boshuzen | 5.00 |
| Camp Modin | 3,145.00 |
| Arthur Carpenter | 30.00 |
| William Carpenter | 170.00 |
| Harry Chase | 225.00 |
| Blynn Currier | 100.00 |
| Norma Hayden Curtis | 70.00 |
| Richard Cunningham | 1.00 |
| Noel Deschaine | 60.00 |
| Dante Di Pietro | 60.00 |
| Elbthal Realty Trust | 459.00 |
| Lyman Fanjoy | 26.50 |
| Leo Folsom | 30.00 |
| Marshall Gaston | 12.00 |
| Ann Kadison | 665.00 |
| Kestutis Kemezys | 310.00 |
| Robert Lambert, Sr. | 60.00 |
| Robert Landry | 5.00 |

| | | |
|---|---|---|
| Stephen Landry | 30.00 | |
| Earl Libby | 145.00 | |
| Ambrose McCarthy, Jr. | 30.00 | |
| Henry Merrill | 232.00 | |
| Elphege Nadeau | 200.00 | |
| Charles Nutter | 60.00 | |
| David Pooler | 90.00 | |
| Roger Pooler | 100.00 | |
| Claudine Reid | 120.00 | |
| Carl Robbins | 30.00 | |
| William Rodda | 110.00 | |
| Gilbert Ryan | 76.00 | |
| James Shaw | 70.00 | |
| David Sites | 70.00 | |
| T & W Contractors | 5.00 | |
| Claude Tozier | 60.00 | |
| Harry Weeks | 100.00 | |
| Sam Wright, Jr. | 342.00 | |
| Woodman Tozier | 110.00 | |
| Stephen Getz | 25.00 | |
| National Advertising | 60.00 | |
| Gordon Bizeau | 80.00 | |
| Claude Tozier | 50.00 | |
| | | $ 7,658.50 |

## 1972 RESIDENT DELINQUENTS

| | |
|---|---|
| David Bostwick | $ 6.00 |
| Lawrence Boulette | 103.00 |
| Arthur Bowen | 81.00 |
| Liston Brooks | 90.00 |
| Leland Burrill | 223.00 |
| William Bowley | 3.00 |
| Ralph Bradbury | 3.00 |
| George Call, Jr. | 3.00 |
| Dana Campbell | 3.00 |
| Raymond Campbell | 3.00 |
| Homer Carter | 282.00 |
| Marjorie Carter | 56.00 |
| Theo Chadbourne | 60.00 |
| Arthur Chamberlain | 3.00 |
| Dana Chesley | 33.00 |
| Ralph D. Clarke | 206.00 |

| | |
|---|---|
| Ralph T. Clark | 240.00 |
| Roland Cooley | 37.00 |
| Albion Corson | 60.00 |
| Roy Corson | 300.00 |
| Robert Costello | 367.00 |
| Ruth Phyllis Cram | 30.00 |
| Vernon Davis, Jr. | 3.00 |
| Charles Dodge | 3.00 |
| Jerome Dodge | 170.00 |
| Robert Emerson | 54.80 |
| Elmer Frace, Sr. | 129.00 |
| William Frank | 3.00 |
| Fred Genness, Jr. | 12.00 |
| Violet Gleason | 150.00 |
| Kenneth Gower | 38.00 |
| Reid Graf | 373.00 |
| Henry Haiss | 3.00 |
| C. Milton Henshaw | 836.00 |
| Merle Hart, Jr. | 3.00 |
| Lester Griffeth | 3.00 |
| James Henshaw | 3.00 |
| Dana Hodgdon | 3.00 |
| Frank Holt | 214.00 |
| Jesse Holt, Jr. | 3.00 |
| Edmond Hartsgrove | 3.00 |
| Carl Jacobs | 3.00 |
| Joseph Jenness | 3.00 |
| Ray Judkins, Jr. | 302.00 |
| Mark Kierstead | 93.00 |
| Herbert Ledin | 231.50 |
| William Lessor | 3.00 |
| Benjamin Lyons | 111.00 |
| Ernest McKenney | 3.00 |
| Fred Minacchio | 3.00 |
| Robert Mitchell | 3.00 |
| Arthur Nelson | 203.75 |
| Royden Nelson | 3.00 |
| Chester Newell | 3.00 |
| Charles Oliver | 205.00 |
| Norman Ouellette | 20.00 |
| Arthur Pelletier | 27.00 |
| Glenn Price | 168.00 |
| Harold Ramsdell, Jr. | 110.00 |
| Harold Ramsdell, Sr. | 3.00 |

| | | |
|---|---|---|
| Wendell Ramsdell | 153.00 | |
| Richard Reilly | 5.00 | |
| Herbert Ring | 246.00 | |
| Donald Roberts | 3.00 | |
| Aretta Roderick | 100.00 | |
| Bernard Salisbury, Jr. | 109.00 | |
| Thayne Salsbury | 33.00 | |
| Neal Scannell | 3.00 | |
| Robert Spencer | 210.00 | |
| Daniel Spires | 162.00 | |
| *George Sterns | 79.00 | |
| *Carl Strickland Heirs | 5.00 | |
| Nathan Strickland | 121.00 | |
| Omar Strickland | 281.00 | |
| Bahdan Suchopar | 30.00 | |
| Margaret Sterns | 32.50 | |
| Brian Scanlon | 3.00 | |
| *Charles Thornton | 3.00 | |
| Stephen Vashon | 3.00 | |
| Linwood Wilson | 248.00 | |
| Paul Wright | 3.00 | |
| Forrest Young | 13.00 | |
| Paul Epstein | 3.00 | |
| Patrick Genness | 120.00 | |
| Hatherly Souther | 3.00 | |
| Benjamin Merrill | 3.00 | |
| Arthur Bowen | 35.00 | |
| | | $ 7,409.55 |

*Taxes paid after books closed

# Cemetery Trust Fund . . .

| | 11/30/71 | 12/30/72 |
|---|---|---|
| Amount on Deposit | $22,775.00 | $23,825.00 |
| Accumulative Balance | 5,228.08 | |
| Interest Income | | 1,380.80 |
| Withdrawals | | 1,048.00 |
| Accumulative Balance | | 5,560.38 |

# Report of Audit . . .

EDWARD J. McINNIS
Certified Public Accountant
58 Elm Street
Waterville, Maine 04901

June 12, 1972

Board of Selectmen
Canaan
Maine

I have examined the financial records of the Town of Canaan for the year ended February 15, 1972. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion, the accompanying Balance Sheet and Exhibits present fairly the financial position of the Town of Canaan at February 15, 1972 and the results of its operations for the year then ended, in conformity with generally accepted principles of municipal accounting applied on a basis consistent with that of the preceding year.

EDWARD J. McINNIS

Certified Public Accountant

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## COMMENTS

### TOWN OF CANAAN

### February 16, 1971 to February 15, 1972

The years' operation reflected an unexpended Departmental Balance of $16,665.17 which was closed to surplus. Overdrawn balances and unexpended balances, in total, are as follows:

| | |
|---|---|
| Unexpended Balances | $17,778.42 |
| Overdrafts | 1,113.25 |
| Net Unexpended | $16,665.17 |

The largest expended balances were in the current expenses, roads and bridges.

ASSETS: The general cash balance of $24,746.14 was on deposit with the Maine National Bank, Pittsfield, Maine.

Accounts receivable of $629.27 due from the State of Maine and other municipalities for welfare.

Of the $17,620.64 taxes receivable at February 15, 1972, $17,446.62 was applicable to taxes assessed in 1971. The remainder applies to years ending February 15, 1970.

Tax liens amounted to $1,202.91, an increase of $206.19.

Tax acquired property amounted to $310.24, an increase of $123.87.

LIABILITIES, RESERVES and SURPLUS: Departmental balances carried of $60.17 consisted of various operating account balances carried forward to 1972 in accordance with legal requirements or customary practice.

The unappropriated surplus amounted to $44,440.92, an increase of $19,737.71. The increase is primarily attributed to the net unexpended departmental balances carried to surplus.

TRUST FUNDS: The trust funds are invested in bank deposits. The total trust funds amounted to $42,497.10 which were confirmed by direct correspondence with the depository.

DEBT FUND: Notes payable of $2,125.00 represent amount due on equipment.

## SCOPE OF AUDIT

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Records were checked to determine the accuracy of recording cash transactions.

Cash accounts were verified by reconcilation of bank statements furnished by the depository or by direct bank confirmation. Verifications were utilized, on a test basis, to determine the correctness of recorded assets.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Voucher payrolls and cancelled checks were examined for a selected period. Excise tax collections were verified with copies of the receipts retained by the collector. Debt and trust fund transactions were reviewed and verified by confirmation. Surety bond coverage was reviewed.

Exhibit A

## TOWN OF CANAAN
## COMPARATIVE BALANCE SHEET
### February 15, 1972
### GENERAL FUND

| | Feb. 15, 1972 | Feb. 15, 1971 |
|---|---|---|
| **Assets** | | |
| Cash on Hand and in Bank: | | |
| General - Exhibit B | $24,746.14 | $ 9,493.92 |
| Accounts Receivable - Schedule 1 | 629.27 | 1,564.07 |
| Taxes Receivable - Schedule 2 | 17,620.64 | 11,979.47 |
| Tax Liens - Schedule 3 | 1,202.91 | 1,123.90 |
| Tax Acquired Property - Schedule 4 | 310.24 | 186.37 |
| Due from tax collector | | 491.19 |
| Total Assets | $44,509.20 | $24,838.92 |
| **TRUST FUNDS** | | |
| Demand Deposits | $32,044.00 | $30,290.73 |
| Securities held by Depositor's Trust Co. | 10,453.10 | 10,453.10 |
| | $42,497.10 | $40,743.83 |
| **DEBT FUND** | | |
| Amount necessary to retire debt from future revenue | $ 2,125.00 | $ 4,250.00 |

### GENERAL FUND

| | Feb. 15, 1972 | Feb. 15, 1971 |
|---|---|---|
| **Liabilities, Reserves and Surplus** | | |
| Liabilities: | | |
| Departmental balance carried (Net) - Exhibit D | $ 60.17 | $ 127.60 |
| Surplus: | | |
| Unappropriated - Exhibit C | 44,440.92 | 24,703.21 |
| Appropriated | 8.11 | 8.11 |
| Total Liabilities and Surplus | $44,509.20 | $24,838.92 |
| **TRUST FUNDS** | | |
| Principal and unexpended income - Schedule 5 | $42,497.10 | $40,743.83 |
| **DEBT FUND** | | |
| Notes Payable | $ 2,125.00 | $ 4,250.00 |

Exhibit D

# TOWN OF CANAAN
## STATEMENT OF DEPARTMENTAL OPERATIONS
For the Year Ended February 15, 1972

| | Balances 2-15-72 | Appropri-ations | Other Credits | Total | Expendi-tures | Other Charges | Total | Unexpended Balances Lapsed | Unexpended Balances Carried |
|---|---|---|---|---|---|---|---|---|---|
| General Government: | | | | | | | | | |
| Officers' Salaries | | $ 3,827.00 | $ 25.00 | 3,852.00 | 4,220.47 | | 4,220.47 | (368.47) | |
| Current Expense | | 500.00 | 5,934.27 | 6,434.27 | 2,216.77 | | 2,216.77 | 4,217.50 | |
| Officer's Bond | | 28.00 | | 28.00 | 35.00 | | 35.00 | (7.00) | |
| | | 4,355.00 | 5,959.27 | 10,314.27 | 6,472.24 | | 6,472.24 | 3,842.03 | |
| Protection: | | | | | | | | | |
| Fire Department | | 1,001.00 | | 1,001.00 | 864.87 | | 864.87 | 136.13 | |
| Fire Chief | | 400.00 | | 400.00 | 400.00 | | 400.00 | — | |
| Town Dump | | 750.00 | | 750.00 | 750.00 | | 750.00 | — | |
| Municipal Lighting | | 505.00 | | 505.00 | 504.60 | | 504.60 | .40 | |
| Insurance | | 422.00 | | 422.00 | 439.00 | | 439.00 | (17.00) | |
| Exterminator | | 120.00 | | 120.00 | 105.00 | | 105.00 | 15.00 | |
| Red Network | | 357.00 | | 357.00 | 357.00 | | 357.00 | — | |
| | | 3,555.00 | | 3,555.00 | 3,420.47 | | 3,420.47 | 134.53 | |
| Health: | | | | | | | | | |
| Public Health Nurse | | 174.00 | | 174.00 | 174.00 | | 174.00 | — | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Kennebec Mental Health Cilinic | 168.00 | | 168.00 | 168.00 | | 168.00 | — |
| | 342.00 | | 342.00 | 342.00 | | 342.00 | |
| Highways and Bridges: | | | | | | | |
| Liability Insurance | 580.00 | | 580.00 | 627.00 | | 627.00 | (47.00) |
| Roads and Bridges | 7,000.00 | 12,346.74 | 19,346.74 | 8,124.26 | 3,000.00 | 11,124.26 | 8,222.48 |
| Town Equipment | 2,000.00 | | 2,000.00 | 2,618.30 | | 2,618.30 | (618.30) |
| Snow Removal | 4,500.00 | 3,899.00 | 8,399.00 | 7,023.00 | | 7,023.00 | 1,376.00 |
| Cutting Bushes | 600.00 | | 600.00 | 327.85 | | 327.85 | 272.15 |
| State Aid Roads | 1,066.00 | | 1,066.00 | — | | — | 1,066.00 |
| Equipment | 2,328.00 | | 2,328.00 | 2,366.36 | | 2,366.36 | (38.36) |
| Town Road Improvements | | 4,491.75 | 4,491.75 | 4,491.75 | | 4,491.75 | — |
| | 18,074.00 | 20,737.49 | 38,811.49 | 25,578.52 | 3,000.00 | 28,578.52 | 10,232.97 |
| Welfare: | | | | | | | |
| Support of Poor | 1,500.00 | | 1,500.00 | 643.68 | | 643.68 | 856.32 |
| Support of Poor - State | | 1,678.34 | 1,678.34 | 491.43 | 1,186.91 | 1,678.34 | |
| Support of Poor - Other towns | | 3,504.49 | 3,504.49 | 3,127.33 | 377.16 | 3,504.49 | |
| | 1,500.00 | 5,182.83 | 6,682.83 | 4,262.44 | 1,564.07 | 5,826.51 | 856.32 |
| Education: | | | | | | | |
| S.A.D. #54 | 74,455.46 | | 74,455.46 | 74,455.46 | | 74,455.46 | |
| Special Assessments: | | | | | | | |
| County Tax | 3,705.00 | | 3,705.00 | 3,705.00 | | 3,705.00 | |

| | Balances 2-15-72 | Appropri-ations | Other Credits | Total | Expendi-tures | Other Charges | Total | Unexpended Lapsed | Balances Carried |
|---|---|---|---|---|---|---|---|---|---|
| Debt and Interest: | | | | | | | | | |
| Principal and Interest | | 400.00 | 18.46 | 418.46 | 406.21 | | 406.21 | 12.25 | |
| Unclassified: | | | | | | | | | |
| Public Library | | 600.00 | 42.00 | 642.00 | 659.12 | | 659.12 | (17.12) | |
| Town Reports | | 50.00 | | 50.00 | 33.00 | | 33.00 | 17.00 | |
| State Income Tax | 1.95 | | 25.65 | 27.60 | 26.80 | | 26.80 | | .80 |
| Care - Cemeteries | | 700.00 | 1,935.95 | 2,635.95 | 2,575.61 | | 2,575.61 | 60.34 | |
| Memorial Day | | 50.00 | | 50.00 | 33.36 | | 33.36 | 16.64 | |
| Dog Licenses | | | 362.12 | 362.12 | 335.00 | | 335.00 | 27.12 | |
| Water Safety Program | | 300.00 | | 300.00 | 270.00 | | 270.00 | 30.00 | |
| Fence | | 400.00 | | 400.00 | 332.87 | | 332.87 | 67.13 | |
| Planning Commission | | 150.00 | | 150.00 | 150.00 | | 150.00 | | |
| Social Security Taxes | 69.65 | | 762.92 | 832.57 | 789.50 | | 789.50 | | 43.07 |
| Social Security Taxes - Town Share | | 850.00 | | 850.00 | 768.27 | | 768.27 | 81.73 | |
| Withholding Taxes | 56.00 | | 419.74 | 475.74 | 459.44 | | 459.44 | | 16.30 |
| Town Hall | | 400.00 | | 400.00 | | | | 400.00 | |
| Hubbard Fund | | | 355.58 | 355.58 | 303.38 | | 303.38 | 52.20 | |
| | 127.60 | 3,500.00 | 3,903.96 | 7,531.56 | 6,736.35 | | 6,736.35 | 735.04 | 60.17 |
| Totals | 127.60 | 109,886.46 | 35,802.01 | 145,816.07 | 125,378.69 | 4,564.07 | 129,942.76 | 15,813.14 | 60.17 |

## NOTICE

The New England Town Meeting is probably the purest form of democracy in existance today. Please help to preserve it by attending town meeting. Read this report carefully and bring it with you.

3/31/2008
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HF GROUP - IN